

Tax Bulletin

Tax Bulletin 9-07

Effective Date: July 1, 2007

Re: Imposition of Municipal Energy Sales and Use Tax by the Municipalities of Charleston and East Carbon; Increase of Municipal Energy Sales and Use Tax Rate by the Municipality of LaVerkin

Utah Code §10-1-304 allows a municipality legislative body to impose a municipal energy sales and use tax on the sale or use of taxable energy within the municipality of up to 6 percent of the delivered value of the taxable energy.

The municipality of Charleston, in Wasatch County, has adopted an ordinance imposing the municipal energy sales and use tax rate at a rate of 5 percent effective July 1, 2007.

The municipality of East Carbon, in Carbon County, has adopted an ordinance imposing the municipal energy sales and use tax rate at a rate of 6 percent effective July 1, 2007.

The municipality of LaVerkin, in Washington County, has adopted an ordinance increasing the municipal energy sales and use tax rate from 4 percent to 6 percent effective July 1, 2007.

Vendors must collect the tax at the rate noted above on all taxable transactions occurring in Charleston, East Carbon and LaVerkin on or after July 1, 2007.

The tax rate will be reflected on municipal energy sales and use tax returns (TC-61E) beginning with the July monthly period (for monthly filers) or the July-September quarterly period (for quarterly filers) depending on filing frequency.

QUESTIONS...



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